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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Application of:)
Kuo-Chin Liu) Group Art Unit: 2813
Serial No.:10/760,995) Examiner: Nguyen, Tranh
Filed: 01/20/2004) Confirmation No.: 1640
For: METHOD OF IMPROVING ETCHING PROFILE OF FLOATING GATES IN FLASH MEMORY DEVICES) TKHR Docket: 252011-1890) Top-Team: 0503-A30073US)

CERTIFICATE OF FACSIMILE TRANSMISSION UNDER 37 CFR §1.8

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January 11, 2006

Date

Daniel R. McClure

AMENDMENT AND RESPONSE TO ADVISORY ACTION WITH RCE

Mail Stop RCE Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Sir:

The FINAL Office Action mailed August 12, 2005, and subsequent Advisory Actions respectively mailed Nov. 4, 2005 and Dec. 13, 2005, have been carefully considered. In response thereto, please enter the following amendments and consider the following remarks.